

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'A', NEW DELHI**

Before Sh. N. K. Saini, AM and Sh. Laliet Kumar, JM

ITA No. 4113/Del/2015 : Asstt. Year :

Uttarakhand Organic Commodity Board, 201, Vasant Vihar, Phase-I, Dehradun	Vs	CIT(Exemptions), 5, Ashoka Marg, Lucknow-226001
(APPELLANT)		(RESPONDENT)
PAN No. AAATU1708P		

Assessee by : None

Revenue by : Sh. Sanjeet Singh, CIT DR

Date of Hearing : 10.07.2018	Date of Pronouncement : 11.07.2018
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ORDER

Per N. K. Saini, AM:

This is an appeal by the assessee against the order dated 15.05.2015 of ld. CIT(Exemptions), Lucknow.

2. During the course of hearing nobody was present on behalf of the assessee neither any adjournment was sought. We, therefore, proceeded *ex-parte* and the appeal is decided after hearing the ld. CIT DR.

3. Following grounds have been raised in this appeal:

"1. Because on the facts and in the circumstances of the case, the ld. Commissioner of Income Tax (Exemptions) erred in rejecting the application of the Appellant.

2. Because on the facts and in the circumstances of the case, the ld. Commissioner of Income Tax (Exemptions) erred in not giving proper opportunity to the Appellant to present its case.

3. Because on the facts and in the circumstances of the case, the grounds on the basis of which the ld. Commissioner of Income Tax (Exemptions) rejected the application of the Appellant, are factually not correct.

4. Because on the facts and in the circumstances of the case, the ld. Commissioner of Income Tax (Exemptions) erred in not understanding and properly appreciating the objects and activities of the Appellant.

5. Because on the facts and in the circumstances of the case, the order of the ld. Commissioner of Income Tax (Exemptions) is bad in law as well as on facts in so far as the reasons recorded by him are concerned.

6. Because on the facts and in the circumstances of the case, the ld. Commissioner of Income Tax (Exemptions) erred in not giving opportunity to the Appellant to give explanation on the reasons recorded by him.

7. That the Appellant craves leave to add, delete or modify any ground of appeal as and when required.”

4. The main grievance of the assessee vide Ground No. 2 relates to the proper opportunity of being heard not provided by the ld. CIT(E).

5. Facts of the case in brief are that the assessee moved an application for granting the approval u/s 80G of the Income Tax Act, 1961 (hereinafter referred to as the Act). The case was fixed for hearing on 14.05.2015. The ld. CIT(E) asked the assessee to furnish trust deed, registration certificate, PAN & telephone numbers, bank statement, Income Tax Returns and ownership of land & building on 15.05.2015. Since, the assessee could not produce those details and documents in the short span of one day, the ld. CIT(E) rejected the application moved by the assessee.

6. Now the assessee is in appeal. The ld. CIT DR strongly supported the impugned order passed by the ld. CIT(E) and submitted that the assessee did not furnish the requisite details, therefore, the application moved by the assessee was rightly rejected by the ld. CIT(E).

7. We have considered the submissions of both the parties and perused the material available on the record. In the present case, it is noticed that the ld. CIT(E) asked the assessee to furnish various details in short span of one day and rejected the application on the next day. In our opinion, sufficient time was not granted by the ld. CIT(E) to the assessee to furnish the requisite details, in other words, due and proper opportunity of being heard was not provided to the assessee. We, therefore, deem it appropriate to remand this matter back to the file of the ld. CIT(E) to be adjudicated afresh in accordance with law after providing due and reasonable opportunity of being heard to the assessee.

8. In the result, the appeal of the assessee is allowed for statistical purposes.
(Order Pronounced in the Court on 11/07/2018)

Sd/-
(Laliet Kumar)
JUDICIAL MEMBER

Sd/-
(N. K. Saini)
ACCOUNTANT MEMBER

Dated: 11/07/2018

Subodh

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR